

Social Security Number

The Employee Social Security Number must be recorded as a 9 byte numeric field.

- No hyphenation
- The number must consist of 9 digits
- One of the first three digits must include a positive digit
- The first three digits must be less than 800
- If the SSN is not available, zero fill the field

Name of Employee

The name of the Employee must be limited to and recorded as a 20 byte alphanumeric field.

- Left Justified
- Fill all unused positions with blanks
- No punctuation (commas, periods, hyphens)

Leading titles must be omitted from the name field. Any leading letters (O , D , etc.) must not be separated from the rest of the surname by a blank but may be separated by an apostrophe. The name will be formatted with **surname first**. Do not use lower case letters. Sr, Jr, and numeric designation must follow the first name. Examples:

JONES H D
JONES HOWARD D
OCONNELL MARY
O'CONNELL M
JONES HOWARD JR
SMITH SAMUEL III

Gross Wages

The gross wages paid to an Employee during the Calendar Quarter covered by the report must be in a 9 byte numeric field.

- All numerics (no dollar sign)
- Include dollars and cents (no decimal point)
- No punctuation (commas)
- A positive, unsigned figure. No negative amount is to appear in a record
- Right justify
- Zero fill leading spaces
- No packed fields

Should the gross wages of an employee exceed the 9 positions allocated, the balance will be reported in a second record for that employee. The amount of wages reported in the second record must not be equal to the amount in the first record.

State Employer Account Number

The State Employer Account Number must be recorded as a 9 byte numeric field.

- No hyphenation
- Right justify
- Zero fill leading spaces

Emp 302.02 Quarterly Reports

(a) Every employer, on or before the date contributions are due, shall complete and file and Employer Tax and Wage Report supplied by the Department of Employment Security at any of its offices. The employer shall supply all information requested on said report including gross wages paid for the tax period, taxable wages for the tax period, the name and social security number of each individual in employment, and the gross wages for the taxable period.

(b) Every employer who has furnished no employment during the applicable reporting period shall submit an Employer Tax and Wage Report indicating no employment has been furnished during such period.

(c) Upon application, the Commissioner may, where no employment is to be furnished, waive for a period of time not more than 12 months the requirement of filing an Employer Tax and Wage Report and in the case of an Employer who furnishes only seasonal employment may waive such requirement during the usual and ordinary season where no employment is furnished.

(d) Commencing with the report for the fourth calendar quarter of 1988, every employer reporting wages on 250 or more employees and every person or organization which, as an agent, reports wages on a total of 250 or more employees on behalf of one or more subject employers, shall file that portion of the quarterly Employer Tax and Wage Reports which contains the name, social security number, and gross wages of each individual in employment on magnetic tape or diskettes.

NHES is a proud member of America's Workforce
Network and NH WORKS.

NHES is an equal opportunity employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities. TDD Access: Relay NH 1-800-735-2964.

NEW HAMPSHIRE EMPLOYMENT SECURITY
32 SOUTH MAIN STREET
CONCORD, NH 03301-4857

Magnetic
Media
Reporting

Submitting Quarterly Reports of Employees' Wages to the Department of Employment Security on Magnetic Media

STATE OF NEW HAMPSHIRE
EMPLOYMENT SECURITY
32 SOUTH MAIN STREET
CONCORD, NH 03301-4857
(603) 224-3311

Employment
SECURITY

I. GENERAL INFORMATION

New Hampshire Administrative Rule EMP 302.02(d) requires employers who report wages on 250 or more employees and persons or organizations which, as agents, report wages on a total of 250 or more employees on behalf of one or more subject employers, to file quarterly wage reports on magnetic tape or diskettes. New Hampshire Employment Security (NHES) will accept magnetic wage reports from employers who are not subject to the Rule but wish to utilize this cost effective means of reporting. This pamphlet contains a description of the procedures and specifications for the submittal of the Quarterly Report of Employees Wages utilizing magnetic media in the form of magnetic tape or diskette.

II. BENEFITS

Using magnetic media to satisfy the Quarterly Wage Reporting requirement:

1. Permits integrating reporting under the Internal Revenue Code with the reporting mandated by New Hampshire.
2. Permits agents or payroll service centers to submit reports for more than one employer on a single tape or disk.
3. Reduces the potential of error inherent in manual operations.

III. PROCEDURES

General

Any employer submitting quarterly wage reports via magnetic media must indicate that fact on Part 2 of the Employer Tax and Wage Report and return it with Part 1 of the Quarterly Report.

Test Submission

The submission of a test tape or disk is required of an Employer participating in wage reporting via magnetic media.

External Label

Each tape or disk must carry an external label on which will be entered:

1. Name of Employer and address to which tape will be returned.
Diskettes will not be returned.
2. Employer's New Hampshire Employer Account Number
3. Calendar quarter covered by the report
4. Record layout - State or Federal
5. Internal label type - labeled or unlabeled

Secure **EXTERNAL LABEL** to front face of the media avoiding location interference with media processing requirements. Media without proper, complete and legible **EXTERNAL LABELS** will be rejected before processing.

Paper reports

A portion of the report (confidential payroll) may be submitted as a supplement to the information on the magnetic media and must accompany the disk or tape. **Do not submit a paper report that duplicates the information on the disk or tape.**

Confidential payroll

Confidential payroll accompanying a tape or diskette must be marked **CONFIDENTIAL**.

Report Due Dates

The report due dates prescribed by Law apply to wage reports filed on magnetic media. Never delay the submittal of the tax portion of the Employer Tax and Wage Report Part 1, and the remittance, if circumstances (e.g., a computer processing problem) delay the production of the wage report. If that occurs, please notify the Department immediately.

Tape or Disk Transmittal

On or before the due date, the magnetic media is to be mailed or delivered, together with the Employer Tax and Wage Report and remittance to:

**NH EMPLOYMENT SECURITY
ATTN: CASHIER
PO BOX 2058
CONCORD NH 03302-2058**

Corrections

Corrections to wage information previously reported on a tape or disk must be reported on a supplied Statement to Correct Employees Wages on Employers Quarterly Tax and Wage Report. Corrections to previously reported wage information must be submitted on hard copy not on tape or disk.

Format Changes

Any changes in file format must be accompanied by official letter, specifying the changes, or the tapes or diskettes will be returned as **UNPROCESSABLE**.

Unprocessable Tapes or Disks

A tape or disk will be returned to the employer for correction and resubmission if it is unprocessable due to formatting or coding errors. The report must be corrected and resubmitted to the Department

within fourteen days of the date it was returned to the Employer.

Damaged Magnetic Media

Magnetic media received in a physically damaged condition will not be processed and returned to the sender. A replacement must be resubmitted within 10 days.

Agent or Service Center

An Agent or a Payroll Service may submit a tape or disk directly to the Department. Employers are not relieved of any late filing fees or penalties resulting from the failure of the Agent to submit a processable tape or diskette on or before the due date. All technical matters, formatting, coding, etc., will be directed by the Department to the Agent. Other matters, incorrect or incomplete reports, late filing, will be directed to the Employer.

Federal/State Combined Reporting

Many employers satisfy Federal Wage reporting requirements using magnetic media and a Federally prescribed MMREF format. It must be recognized that the Federal Wage Reporting is an Annual requirement, whereas New Hampshire requires Quarterly wage reports. The record types which must be used when submitting in Federal MMREF Format are:

- Code RA Submitter Record
- Code RE Employer Record
- Code RS State Record
- Code RF Final Record

If the record type of RW is used, it must be accompanied by a Code RS record with quarterly gross wages. However, the employer using the MMREF Federal Reporting Format may use the same format for State reporting purposes. The Employer proposing to use the Federal MMREF format is requested to notify the Department prior to their submission of wage reports in that format.

EMPLOYER RESPONSIBILITY

An employer failing to meet all the required reporting requirements may cause their report to be considered incomplete and subject to late filing fees in accordance with RSA 282-A:142.

IV. SPECIFICATIONS

Code

The coded character set used to produce the tape or disk must be either EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Code for Information Interchange).

Acceptable Media Tape

- IBM 3480, 3490 and 3590 (cartidge tapes)
Diskette
- 3.5" high density (1.44 meg); 3.5" double density (720 k). IBM PC-DOS, MS-DOS. Records written to disk as a straight ASCII file - not in word processor format nor in spreadsheet format. Individual records delimited by carriage return/line feed (Hex 0D 0A).
CD
CD or CD-RW: Records written to cd as a straight ASCII file-not in word processor format nor in spreadsheet format. Individual records delimited by carriage return/line feed (Hex 0D 0A).

Record Content

The data file must conform to one of two data formats: NHES Format or Federal MMREF Format. If an Employer is currently using the Federal MMREF Format to report wages to the Federal Government, the Employer may use the same format for its Quarterly Wage Report, using the record types previously described, to this Department. Otherwise, the Employer shall use the NHES format which follow:

NHES Format

All data records must be a fixed length of 47 bytes. If using tape as media, the blocking factor must be 100. Each record shall contain the following data elements:

1. The employee Social Security Number
2. Name of employee
3. Gross wages paid to employee during period covered by report
4. Employer State Account Number

The record layout of the NHES format is as follows:

Data	Positions	Length	Type
Social Security No.	1-9	9	N
Name of Employee	10-29	20	A
Gross Wages Paid	30-38	9	N
Employer Account No.	39-47	9	N